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General Assembly

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Fifty-ninth session
Agenda item 119

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/59/649)*]

59/272. Review of the implementation of General Assembly resolutions 48/218 B and 54/244

The General Assembly,

Recalling its resolutions 48/218 B of 29 July 1994 and 54/244 of 23 December 1999,

1. *Decides* to maintain the reporting procedures for the Office of Internal Oversight Services in full compliance with its resolutions 48/218 B and 54/244, and in this context requests the Secretary-General to ensure that:

(*a*) Annual reports submitted by the Office of Internal Oversight Services to the General Assembly contain the titles and brief summaries of all reports of the Office issued during the year;

(*b*) Semi-annual reports of the Office of Internal Oversight Services contain the titles and brief summaries of all other reports of the Office issued in the reporting period;

(*c*) Original versions of the reports of the Office of Internal Oversight Services not submitted to the General Assembly are, upon request, made available to any Member State;

2. *Also decides* that when access to a report would be inappropriate for reasons of confidentiality or the risk of violating the due process rights of individuals involved in Office of Internal Oversight Services investigations, the report may be modified, or withheld in extraordinary circumstances, at the discretion of the Under-Secretary-General for Internal Oversight Services, who will provide reasons for this to the requesting party;

3. *Further decides* that reports of the Office of Internal Oversight Services shall be submitted directly to the General Assembly as submitted by the Office and that the comments of the Secretary-General may be submitted in a separate report;

4. *Affirms* its primary role in the consideration of and action taken on the reports submitted to it;

5. *Notes* that no mechanism has been established for the follow-up to Office of Internal Oversight Services recommendations, including those considered by the General Assembly;

6. *Emphasizes* the importance of establishing real, effective and efficient mechanisms for responsibility and accountability;

7. *Regrets* that despite previous information provided by the Secretary-General on the establishment of accountability mechanisms, including the accountability panel, such mechanisms are not in place, thereby affecting the efficient and effective functioning of the Organization;

8. *Takes note* of paragraph 129 (*b*) of the annual report of the Office of Internal Oversight Services,[1] and concurs with the view that a high-level follow-up mechanism under the authority of the Secretary-General should be established in the Organization to effectively feed findings and recommendations of the Office, as well as relevant findings of the Joint Inspection Unit and the Board of Auditors, into the executive management processes;

9. *Requests* the Secretary-General to submit annually to the General Assembly a report under the agenda item entitled "Review of the efficiency of the administrative and financial functioning of the United Nations" addressing the measures implemented with the aim of strengthening accountability in the Secretariat and the results achieved;

10. *Also requests* the Secretary-General to establish the aforementioned follow-up mechanism as soon as possible and to report to the General Assembly on the results achieved in the context of the report referred to in paragraph 9 above, with specific reference to:

(*a*) The composition of such a mechanism, including the seniority of the chair and members;

(*b*) Terms of reference of the mechanism and frequency of its meetings;

(*c*) The inclusion in the mechanism of one or more participants with relevant expertise from United Nations-system oversight bodies;

(*d*) Reporting procedures;

11. *Reaffirms* the role of the Board of Auditors and the Joint Inspection Unit as external oversight bodies, and, in this regard, affirms that any external review, audit, inspection, monitoring, evaluation or investigation of the Office can be undertaken only by such bodies or those mandated to do so by the General Assembly;

12. *Also reaffirms* the importance of effective coordination, in the implementation of their respective mandates, between the Joint Inspection Unit, the Board of Auditors and the Office of Internal Oversight Services, in order to maximize the use of resources and share experiences, knowledge, best practices and lessons learned;

13. *Stresses* the vital importance of the evaluation function of the Office of Internal Oversight Services, and requests the Secretary-General to better reflect the objectives, expected accomplishments and performance indicators related to this function in future biennial programmes and budgetary submissions of the Office;

14. *Reaffirms* its oversight role as well as the role of the Fifth Committee in administrative and budgetary matters;

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[1] See A/59/359.

15. *Notes* paragraph 129 (*a*) of the annual report of the Office of Internal Oversight Services, and in this context requests the Secretary-General to report to the General Assembly at its sixtieth session, taking into account the views of external oversight bodies, on how to guarantee the full operational independence of the Office within the context of its resolution 48/218 B;

16. *Decides* to evaluate and review at its sixty-fourth session the functions and reporting procedures of the Office of Internal Oversight Services and any other matter which it deems appropriate, and to that end to include in the provisional agenda of that session an item entitled "Review of the implementation of General Assembly resolutions 48/218 B, 54/244 and 59/272".

76th plenary meeting
23 December 2004